G. R. S. IX-5]

Previous references.

Preserve

File No. 76-17

1919 Serial Nos. 1-9

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-9

Part B for September 19

SUBJECT.

Revision of mohatarfa

Subject No 6 on which the opinion of the RA was invited in April 1917

Vide

Govt orders, G.O. No R 3491-508

2B 47-19-1

dated ~~[illegible]~~ 11. 9. 19.

W D 1250—GPB—30,000 28-1-19

BNS 8/3/20 N 10/4.

WD 1233—GPB—60 000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | LB File No. 74 of 191

Serial No.

Second Session of the Rep. Assembly.
Revision of Mohatarfa. —
1) The question was referred to a Select Committee of the Rep. Assembly Second Session of April '17 —
The terms of the reference & the composition of the Committee were as follows

SUBJECT No. 6.

REVISION OF MOHATARFA.

2/] Mohatarfa is now levied on the following items at the rates noted against each:

House-tax	from 0 annas	to 15 Rs.	
Shop-tax (including itinerant trade-tax)	,, 2 Rs.	to 50	,,
Cart-tax	,, 1 Re.	to 2	,,
Oil Mill tax	,, 3 Rs.	to 30	,,
Vacant site tax from 4 annas upwards.			

The rates vary according to the locality, *viz.*, a town, kasba station, or a village; and in the case of vacant sites according to their size. (Details of the rates are contained in pages 567, 575, and 581 of the Revenue Manual.)

2. Detailed rules with regard to the levy of this tax are set out at pages 565—582 of the Manual. The Mohatarfa system of taxation is intended to reach those classes who do not contribute to the Land Revenue.

3. In Municipalities the proceeds from all sources are credited to their funds. In Unions, only the house-tax and vacant site tax are credited to Union Funds, the rest going to the State Funds. In other villages all the items are credited to Provincial Revenues.

4. Recently, the Government, accepting the recommendation of the Local Finance Committee, have in their Proceedings No. R. 10245-61—L. R. 453-16-1, dated 10th April 1916 ordered that the whole of the mohatarfa should be credited to District Funds in connection with the Local Self-Government Scheme. 7

There seems to be no doubt that the general lines on which the tax is now levied and the rates thereof and other particulars require revision. This may be considered, though the District Boards may be expected to take up the question, now that they are interested in the revenues derived therefrom.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

L.S. & Misc 178-16

LB File No. 74 of 191

Serial No.

(5) The Committee does not however seem to have considered the Legislation — Does it require to be transferred to Sir W

LG 25/6/17

Lt Govt 3380-16.

(6) May this be transferred to the LSG section?

BM 28/6/17

(7) (Noted)

(8) Yes, for information. No action seems necessary in this particular file.

MK 30/6

BZ 30-6-17

(9) Submitted.

MK 3.7.1917

MK 4/7

(10) The question of the various Municipalities has been dealt with in the following reports:

(a) Report of the Special Committee on Local Finance (Economic Conference)

(b) Report of the Special

NOTE—Contn. sheet.

L S & Misc 14

G.R. S. 12]

General and Revenue Secretariat. | LB File No. 74 of 1917.

Serial No.

Committee for the investigation of local taxation (Economic Conference)

Perhaps the subject may have been also dealt with in Mr Datta's report

(11) I would suggest that this question of reversion be taken up after the L.S.G. scheme has been fully developed & the rules under the reversion rule are framed. for D.L Boards Taluk boards, Village Panchayets & municipal Councils

Till then this impossible to forecast the effects of reversion

Thus the subject may be taken up Sometime next year Say the 2nd Session of the Reformed Assembly

& a Committee, all the above reports being brought to a focus

Local Authorities

MT 4/7/17

NOTE—Contn. sheet.

124 2-7-17

GPB—70,000—17-12-15

B577

G. R. S. 12]

General and Revenue Secretariat. | LB File No. 74 of 191

Serial No.

12 Dft Ltr — to be issued to submit
proposals for revision. The recommendations
on record may be sent to them
for consideration

4
7.7

13 Dft
7/7/17

14 Draft of a letter is submitted.
HK
14.7.1917

15

MK
14/7

(New Sec. of Spl. Dist.)

16 Dft
14/7/17

2/16.7.17 Secret/Members

14/7/17

17/7
17

Dft
17/7/17

Issue

1. To. The Presidents of District Boards
No 423-30 dt 20-7-17.
Invites their attention to the question of

NOTE—Contn. sheet.

the

GPB—70,000—17-12-15

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

L. S. & Misc 176

General and Revenue Secretariat. | LB File No. 74 of 1917

Serial No.

the revision of Valuation in rural areas (dealt with in the report of the Special Committee on Local Finance, report of the Special committee for the imposition of local taxation and subject no 6 of R. A second session April 1917) and requ that copies of the resolutions of the D.C Bds in the matter may be submitte to govt before the end of December 19

The following replies were received from the Presidents of the several D.C.Bds.

Serial No.	Communication No	Communication Date	Name of D.C.Bds
2	D.2 Dis 109 LB/17-18	28.8.1917	Mysore
3	D.C. Dis 79/17-18	18.12.17	Kolar
4	L.F./S.C 16	23.12.17	Tumkur
5	D Dis No 692 L.F./17-18	31.12.17	Chitaldroog
6	C 129/L.F.	29.12.17	Bangalore
7	659/L.F. 917-18	1.3.17	Hassan
8	L.C 363 917-18	1.3.17	Kadur
9	HC 9 (LB) 17-18	15/23 3.17	Shimoga

18 A Statement tabulating the recommendations of the D.C.Bds is placed in the file.

NOTE—Contn. sheet.

19

G. R. S. III-2]

General and Revenue Secretariat.

LB File No. 74 of 1917

Serial No.

(iv) Ob Military Chetaldroog, Hassan, Kadur & Shimoga recommend that the tax may be abolished

(v) Divn Dy Comr of Nelamangala in Mysore & Chetaldroog state that the income from Villages for wh Village Panchayets will be constituted should be assigned to those bodies & from other villages set apart for Village roads & Village Sanitation

20. The fundamental principle governing the Nelamangala System of taxation is that it should reach those classes who do not contribute to the Land Revenue It is a point for consideration whether exemptions in favour of agriculturists may be done away with

21. In Villages for wh Village Panchayets are constituted, the means that contribute to Nelamangala are

NOTE—Contn. sheet.

WD A 1769—GPB—60,000—20-3-18—S.

Serial No.

are only Lands & Rd. with house & Shop tax being levied under the L.B & V.P Regn

22 The Shimoga Dist. Board give different rates of House tax for Towns, Cusbas & Villages. It is doubtful if these 3 classes are required at present

23 Submitted with reference to para 12 on page 5 of the Govt

AK
6.4.1918

24 The proposal relates to the question of Inchataxa in non-municipal areas. I have gone through the available literature on the subject and find that the introduction of the Inchataxa tax universally has been viewed with disfavour as such a measure would involve an additional burden on agriculturists who are already contributing to State revenues otherwise. Inchataxa was intended to reach only those classes who did not contribute towards the Land Revenue. Under the L.S.G. scheme the whole case assumes a different aspect. Hitherto the amount derived from Inchataxa in rural areas has been credited to State revenue and is not being earmarked for any special purpose. Withdrawal would be But

to Mr. more urgent work & do. This file requires some study - the matter is settled & we after the R.A. ... may submit ...

BK
8/4

NOTE—Contra. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

aB File No. 74- of 191

Serial No.

war the whole amount is credited to Dist Fund and will wholly have to be transferred to villages themselves for expenditure when they are constituted into panchayats Thus the amount will be entirely available for local improvements The necessity for certaining a local tax of this kind is therefore obvious ~~Lastly~~

25 As regards the ~~incidence~~ levy of the tax irrespective of agriculturists and non-agriculturists, the following recommendations might be urged in favour of the proposal recommended by all Deputy Commissioners. Now that the levy of Income Tax is very seriously considered and will in the near future be an accomplished fact, the burden of taxation will have been distributed among all classes of the population, and when this is so, the levy of moderate amounts for local improvements cannot be regarded as a harsh taxation by either the agriculturists or non agriculturists

26 As regards the views and the mode of levying the tax the following points are submitted for consideration. At present Mohatarfa is levied on (1) Houses (2) Shops (3) Carts & (4) oil mills (5) Fees of the Dist Board - even

NOTE—Contn. sheet.

Serial No.

forms of abolishing the Tax on oil mills. In view of the minor nature of the industry and the small profits derivable therefrom this tax may be abolished.

(iv) Cart Tax may be made universal and the Tax reduced from Rs 2/- & Re 1/- for ordinary carts and as 8/- for wodder carts as recommended by the majority of the Deputy Commissioners. A powerful argument for the levy of this Tax without exemption is that under the present advanced trade facilities almost all cart owners use out their carts and derive a profit therefrom. Since the tax is for local improvements for Eg. Village Cart tracks etc, the levy should not be felt as a hardship

(v) Shop tax is one which requires a little consideration. It is somewhat difficult to reconcile the principles on which this tax is based generally with the present proposal & treat it as a local tax. Shop tax is a substitute evidently for profession tax. In view of the contemplated levy of Income tax generally throughout the State, the desirability of a shop-tax on the basis of the trade carried on in a building is a matter for consideration. When House Tax is

NOTE—Contn. sheet.

G. R. S. III-2}

General and Revenue Secretariat.

LB File No. 74 of 191

Serial No.

proposed to be levied on all houses without Exception Shop tax will be a second tax on those who pay Income tax, and in the case of those who do not pay any income tax on account of their income being below the prescribed limit the levy will not be Equitable. In view of this fact it is a matter for consideration whether Shop tax may not be done away with firstly in all rural areas not coming under the L. B & V. P. Regn, and secondly whether the levy of Shop tax required in the V. P. Regn. vide sec 56(6) may not be deposed, only House tax being authorised for the present.

(iv) House Tax may be levied without any Exemption. Except in the case of Extreme poverty. The rates at which & the principle on which this Tax should be levied has to be determined. The proposal of the Chitaldrug & Bd is to fix the tax on the principle of valuation without any distinction as to the nature of the houses, while the Tumkur & Bd propose different rates for different classes of houses and allow Exemptions & appeals upon ascertainment (vide Statement page 2) The principle of valuation seems to be the most suitable one to regularise the levy

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

G. R. S. III-2]

General and Revenue Secretariat.

LB File No. 14 of 1917

D 23 13

Serial No.

File 12 : 21 : 15 is also put up. MK

this tax.

Rev Sec²) MK 20.5.1918

This question may perhaps be taken up for consideration after the L.S.G. Scheme comes fully into operation. Besides the recommendations in ~~seven~~ several cases are based on the assumption that ~~the~~ new tax will soon be brought into effect.

2nd member) MK 24.5.18.

221. 25.5.18

The whole question of local taxation deserves to be studied by a Spl Officer & Def proposals have to be formulated in consultation with local bodies.

Those made proposals D.O.S. [illegible] when orders are passed in them (before Comm.) This file may be put up by Section A for Section 2a

26.5

Keep in Sec. Place. MK 27/5

Section 2a

NOTE—Contn. sheet.

WD A 1789—GPB—62,000—20-5-18—S.

13

14 7

G. R. S. III-2]

General and Revenue Secretariat.	File No.	of 191

14

Serial No.	
	vide fo no R 3491–508 / 2B 47-19-1 dated 11.9.1919
	Sd 27/9/1919

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-8-18—S.

15

G. R. S. VI—G/32]

SUBJECT..... Revision of Mohatarfa tax in Rural areas.

Diary No. of letter replied to... L&C Mis 178

Section L&C LB
File No. 701-17
Serial No. 1 17

GENERAL AND REVENUE SECRETARIAT
(L&C)
, the 191

No. 423-30 / L.S.8 dt. 20-7-17

Date of issue 20-7-17

Signed by. W B. J. Kesavenga

To The President of the Dist. Bd

Sir,

I am directed to observe that the question of the revision of Mohatarfa in rural areas has been dealt with in the marginally noted reports and to request the Dist. Bd to be so good as to consider the question of revising the tax and to record a resolution in the matter clearly specifying their proposals.

over. 2

1. Report of the Special Committee on Local Finance. Paras 2(3) 61 and 62 IV
2. Report of the Special Committee for the imposition of fresh taxation (Economic Conference) Para 16(3), (6), (7) & (8)
3. Subject No 6. on which the opinion of the Select Committee of the Representative Assembly Second Session of April 1917 was invited.

(Copies are enclosed)

I am to add that a copy of the resolution of the Board is expected in this Office before the end of December 1917.

6/17/7

I have etc

MT 14/7/17

Secretary, Rev Dept

MK 14/7

14.7.1917

On Sleeping.

List of enclosures.

Copied by

Examined by

W D86—GPB—60.000—15-11-16

No. D2 Dis 8109/B
17-18

Office of the President, District
Board of Mysore
Mysore, dated 28th August 1917.

From D 198 KM
Lt 7-17-2

K. Matthan, Esquire, B.A.,
President, District Board of Mysore.

To

V.R. Thyagaraja Iyer, Esquire, M.A.,
Revenue Secretary to the Government of H.H. the
Maharaja of Mysore, (on special duty)
Bangalore.

Sir,

With reference to your letter No. 423-30/L.S.G. dated 20th July 1917 calling for the views of the District Board in the matter of revising rotaries in rural areas, I have the honor to state that the matter was placed before the District Board at its meeting held on the 17th August 1917 when it was resolved (1) that no house tax be levied on thatched houses not exceeding two ankanams or 150 sq.ft. in floor space (2) that cart tax be levied on all carts including those belonging to agriculturists at Re.1 for ordinary carts with 2 bullocks and 8 annas for wadder carts and single bullock carts subject to the proviso that the income from this source in areas under the control of Village Panchayets be assigned to Panchayets and that the income from other villages be earmarked for improving village roads and village sanitation.

2. An extract from the proceedings of the Board is enclosed.

I have the honor to be
Sir,
Your most obedient servant,

President,
District Board of Mysore.

GPB—50,000—30-7-15

From

The President,
District Board of Mysore

To

The Revenue Secretary
to the Government of Mysore
(on Special duty) Bangalore

Dated 28th August 1917

Despatched 29th

Received

General No. D2 245 1917 KB
No. 17-18

Enclosure No.

Submitting views of the
District Board on the matter
of reserving Sandal areas
in forest areas

(To Revenue Department)

31/8/17

X X X X X X X X

2. Read letter No. 423-30 L. S. G. dated 20th July 1917 from the Revenue Secretary (on special duty) calling for the opinion of the District Board regarding the revision of mohatarfa tax in rural areas.

Resolved that the existing rules re levy of Mohatarfa taxes be modified as follows:--

1. No house tax to be levied on thatched houses not exceeding two ankanama or 150 sq.ft. in floor space.

2. Cart tax to be levied on all carts including those belonging to agriculturists at Re.1 for ordinary carts with 2 bullocks, and 8 annas for wadder carts and single bullock --- carts, subject to the proviso that the income from this source in areas under the control of Village Panchyets be assigned to Panchayets and that the income from other villages be earmarked for improving village roads and village sanitation.

X X X X X X

President,
District Board of Mysore

Proceedings of the District Board of Mysore passed at a meeting held at 3 P.M. at Mysore on the 17th Feb 1917 Friday

Ex-Officio members.

1 The Deputy Commissioner Mysore District (President)
2 The Assistant Commissioner in charge of the District Treasury (Vice President)
3 The Assistant Commissioner, Nanjangud Sub-Division
4 Do Mysore — Do
5 Do Hunsur — Do
6 The District Medical Officer - Mysore
7 The District Sanitary Officer - Mysore
8 The Deputy Inspector of Schools, Mysore District
9 The Executive Engineer - Mysore Division

Elected members — Taluk Representatives

10. Mr M Varshamanaya — Mysore
11 Boregowda — Hunsur
12 Vacant — Heggadevankote
13 Mr Linganbadappa — Chamarajanagar
14. " Govindaswamy Iyengar, merchant — Nanjangud
15 " C Narasimha Rao, Landholder — T. Narasipur
16 " B. Nanjunga Rao Pleader — Chamarajanagar
17 " H. Krishna Rao, Landholder — Krishnarajanagar
18 " Gundappa - Chamraj — Yelandur
19 - Nanjappa Setty merchant — Gundlupet
20 B. Hemmanna Virupa Setty — Malvalli
21 " G. Shamanna Gowda Kelkote — Pandavapura
22 Mr Kabbe Rao Contractor. Heggadevankote
23 Venkatasubbanna Landholder Chamarajanagar

Nominated members

24 " C Narasimhacharya B.A, B.L Advocate. Mysore
25 " Mir Rasul Mir Landholder Periyapatna
26 Rao Sahib Deputy Commissioner Chamarajanagar
27 Mr Abdul Ameen Pandit Landholder. Mysore
28 " Kabbahalli Chamarajappa — do
29 " M Shamanna Setty — merchant — Mysore City
30 " T. S. Sivaramiah Advocate — Talkad

D.1492-
4374-17-3

Office of the President,
District Board,
Dated Kolar, 18th December 1917.

From

B.Venkoba Rao, Esquire.,B.A.
President,
District Board, Kolar,

To,

V.R.Thyagaraja Iyer, Esq.,M.A.
Revenue Secretary to Government,
On Special duty, B A N G A L O R E

Sir,

With reference to your letter No.423-30/R.S.G. Dated the 20th July 1917, calling for the resolution of the District Board regarding the question of the revision of mohatarfa in rural areas, I have the honour to submit herewith a copy of the District Boards resolution No.3 passed at their meetingheld on the 19th November 1917. on the subject.

The Board are of opinion that, for the present, the existing mohotarfa rules may continue,and that house and cart tax may be levied from those who combine agriculture with other professions and trades.

I have the honour to Be
Sir,
Your most obedient Servant,

President,
District Board, K O L A R

C.V.R.

GPB—50,000—25-9-15

19

From

The President Distt Bd Kolar

To

The Revenue Secretary Govt of Mysore Bangalore

Dated 18th December 1917

Despatched 21 December 1917

Received

General No. D. Dis 79

No. 17-18

Enclosure No. 1

Forwarding copy of the resolution of the District Board Kolar in connection with the question of Metalling the road

Extract of para 3 of the Proceedings of the Third Ordinary Meeting of the Kolar District Board for the year 1917-18 convened at Kolar on Monday the 19th November 1917.

----------O----------

X X X

3. Deferred subject No.6 of the last meeting regarding the revision of Mohatarfa taxes in rural areas.

Resolution:- For the present the existing Mohatarfa rules may continue. From those who combine agriculture with other professions and trades, house and cart tax may be levied.

" C O P Y "

For President,
District Board, Kolar.

C.V.N.

D 1511

LB 74-17-4

OFFICE OF THE PRESIDENT, DISTRICT AND MUNICIPAL BOARDS,
TUMKUR DISTRICT.
Dated 23/24 December 17

From,

A Subramanyaiya Esq BA
President District Board
Tumkur

To,

The Secretary to the Government
of H.H. the Maharaja of Mysore
Revenue Department (on special duty)
Bangalore

Sir,

With reference to your revenue No. 423-30 L.S.G. dated 20th July 1917 requesting to submit the resolution of the Board regarding the question of revision of Mohatarfa in rural areas, I have the honour to state that the matter had been referred to a special Committee after the opinions of the Taluk Boards were received and the opinion of the special Committee was adopted by the Board in the meeting held on the 14th December 1917.

Copies of the proceedings of the special Committee and of the Board's resolution

W.D. 0244—GPB—6,00,000—10-5-16—S.

1917-18

From The President of the
District Board
Trincomalee

To The Secretary to H.E.
Govt of Ceylon
Colombo

Dated 26th Nov. 1917

Despatched 27th Nov. 1917

Received 1 DEC 1917

General No., C.T.-
No. 5.B.16

Enclosure No. 2

Submits opinions of
the Board regarding the
question of revision of
the halt for mounted

1550

Proceedings of the 4th meeting of the Tumkur District Board held on Friday the 14/12/1917

Tumb 2574-774 24

Ex-officio members:

1. A. Subramanya Iyer, Esq B.A. President — P
2. The Sub-Division Officer, Gubbi Sub-Division — P
3. ——— Do ——— Maddagiri ——— Do ——— — A
4. The Treasury Asst. Commissioner — P
5. The Executive Engineer, Tumkur Division — P
6. The District Medical & Sanitary Officer — P
7. The District Inspector of Education, Tumkur — P

Non-official members:

8. Mr H. Venkataramiah, B.A., B.L. Vice President — P
9. " T. G. Nagappah, Landholder, (Elected) Turuvekere — P
10. " Sangrappah, Landholder, Sompur — P
11. " Kotturappah, Merchant, Tiptur — P
12. " G. Sivaramiah, Jodidar & Pleader, Maddagiri — P
13. " Shama Sastri, Jodidar & Pleader, Maddagiri — P
14. " Suryanarana Row, Jodidar, Kolal — P
15. " Jakam Bhadra Setti, merchant, Kunigal — P
16. " Hrahim Khan, Landholder — Sira — P
17. " Agali Venkata Ramiah, Landholder, Sira — P
18. " B. Srinivasa Row, Landholder, Chikkanhalli — P
19. " Anantarayappa, Landholder & merchant, Bellavi — P
20. " Adiraj appah, — do — Parajada — P
21. " Savanda Setti, — do — Yelandur — P
22. " G. Rameswami Iyer, Landholder, Amruthur — P
23. " V. Krishnaswamienger, Jodidar, Venkatapur — A
24. " Muchaveeraiya Gowda, Landholder, Kadaba — A
25. " Gundappah alias Madhavappa, Landholder, Malkunike — A

*********⊕*******

V

Special dy Revisers
No 423-30 L.S.G dated 20.7.17
requesting to submit the re-
solution of the Board regarding
the question of revision of Mohe
-tar fa tax in rural areas.

Resolved that the opinion of
the Special Committee be
adopted and report sub-
mitted to Government

"Copy"

Thereafter

for President

Proceedings of the meeting of the Special Committee appointed to consider the question of revising the Mohatarfa tax in rural areas held on the 14th December 1917 at 1 P.M.

Present

1 A Subramanya Ayyar Esq BA President
2 H. Venkataramiah Esq BA BL Vice President
3 A. Muthyumjaya Ayyar Esq BA Secretary
4 Mr K. Soorya Narayana Rao
5 " G. Srinivasamayya
6 " T G Nagappa
7 The Treasury Asst Commr Tumkur

Absent

8. The Asst Commr Madhugiri Sub Div
9 Mr Asst Chavireyappa

Read — Special duty Revenue Secretary's letter No 423-30/R.S.G dated 20th July 1917 requesting the District Board to consider the question of revising the Mohatarfa tax in rural areas and to record a resolution in the matter clearly specifying their proposals.

The following resolutions were passed.

P.T.O.

(1) That the Mohalarfa as at present collected is susceptible of enhancement in the following manner

(a) That thatched houses may be taxed at 8as if their value is less than Rs 50/- but at 12 if the value is above Rs 50/- and not more than Rs 100/- and for every increase of Rs 100 in the value above Rs 100/- an additional tax of 8as be charged until the maximum amount of Rs 5/- is reached.

(b) That tiled and mud roofed houses be taxed at Rs 2/- if their value is less than Rs 250/- and for every 100 Rs thereafter upto Rs 2000/- a tax of 8as and above Rs 2000/- a rate of 4as per hundred be levied until the maximum amount of Rs 15/- is reached.

(c) That terraced houses be levied a minimum tax of Rs 5/- if their value is less than Rs 1000/- and for every Rs 100/- thereafter upto Rs 2000/- a tax of 8as be levied and a sum of 4as for every 100 Rs in excess of Rs 2000 be levied until the maximum amount of Rs 20/- is reached

(d) That the difference in rates for houses on account of their being in Kasba and villages be made away with and a uniform

uniform rate be introduced for all houses outside Municipalities according to the scale noted above

2) That many persons are evading the payment of the house tax on the ground of being agriculturists although they have got many other subsidiary occupations such as contracts, petty trading, dallali work, money lending, carpentry and derive a goodly income from these sources.

In order to revise these cases, it was resolved that the Mohalla for house tax be made to depend both upon the value of the house and the amount paid as Revenue assessment.

The following may be adopted

(a) That only one house for purposes of living and one house for cattle be exempt for one man from house-tax if the value of the house does not exceed Rs 250/-

(b) That all houses other than the houses so exempted be taxed according to the rules applicable to non-agriculturists

(c) That when the value of the house which is to be exempted exceeds 250/-

the excess value to be taxed at the same rate as apply to non-agriculturists but deductions to be given at the rate of 1R for every ten rupees of Revenue assessment in excess of Rs 20/-

3) That a uniform rate of 1R be levied on all carts irrespective of their belonging to agriculturists or non-agriculturists and half this rate be levied on purely wadder carts.

4) That the shop-tax be retained as it exists now.

5) That the Oil-mill tax be also retained

14/12/17

(Sd) A. Subramanyam
President

"Copy"

[illegible]

for President

D 1630
HB 74-17-5

Office of the Deputy Commissioner,
Chitaldrug District.
Dated Chitaldrug, 31st December 1917.

30

From

M. Zahiruddin Mecca Esquire B.A.,
Offg: Deputy Commissioner,
C H I T A L D R U G.

To

B. Ramaswamaiya Esquire B.A.,B.L.,,
Secretary to the Government of
H. H the Maharaja of Mysore,
Revenue Department, Bangalore.

S I R,

Adverting to your letter No. 423-30/L.S.G. dated the 20th July 1917 calling for the views of the District Board on the question of revising mohatarfa in rural areas, Ihave the honor to submit herewith a copy of the resolution passed on the subject at the meeting of the District Board held on the 22nd December 1917. The Board are of opinion that the revision of the system of mohatarfa taxation on the lines sketched in the resolution is necessary - the more so as the revenue under this head has been recently assigned to Local Funds.

As the resolution is sufficiently explanatory, I have nothing more to add in the matter.

I have the honor to be,
S I R,
Your most obedient servant,
M Zahiruddin
Offg: Deputy Commissioner,
Chitaldrug District.

S.V.

W.D. 0244—GPR—5,00,000—19-5-16—S.

2 JAN 1918 1652 191

From The Deputy Commissioner Chitaldrug District

To The Secretary to the Govt of His Highness the Maharaja of Mysore Revenue Dept Bangalore

Dated 31st December 1917

Despatched

Received

General No. D. dis No. 1924 dt 17.1

No.

Enclosure No. (1)

Submitting a Copy of the resolution of the District Board on the question of opening Dispensaries in rural areas

Meeting No. 3 of 1917-18.

Proceedings of the special meeting of the Chitaldrug District Board held at Jagalur on the 22nd December 1917.

Present:- Md: Zahiruddin Mecci Esquire B.A., President.

Ex-Officio Members.

P. 1. Mr.K.Hanumanta Rao, Officer in charge of the District Treasury and Vice President.

P. 2. Mr.Ananda Rao S.Sirsi B.A.,L.LB., Sub.Division Officer,Davangere.

P. 3. Mr. T.Chokkanna B.A., Sub Division Officer, Chitaldrug.

A. 4. Mr. N. Anandalwar B.A., A.C.E., Executive Engineer, Chitaldrug Dn:

P. 5. Mr. C. Rajaram Rao L.M.S., District Medical and Sanitary Officer.

P. 6. Mr. K. Narain Rao B.A., District Inspector of Education, Chitaldrug.

Non-Official Members.

P. 1. Mr. Kariyanna.	P. 2. Mr. Channavirayya.
P. 3. Mr. Shanbhog Subbanna.	P. 4. Mr. Bhari Sanna Tippeswamy.
P. 5. Mr. Gundappa.	P. 6. Mr. D. Ramanna
P. 7. Mr. H. V. Gopalayya.	P. 8. Mr. Gowda Nagappa.
A. 9. Mr. Settara Papanna.	A.10. Mr. T. Shadaksharappa.
P. 11. Mr. Jodidar Shamachar.	A.12. Mr. Anantha Chetty.
A. 13. Mr. Sanna Thippiah.	A.14. Mr. Narain Chetty.
A. 15. Mr. Onkarappa	P.16. Mr. Settara Pommanna.
A. 17. Mr. Abdul Razak Sahib.	A.18. Mr. Gurusiddappa.

The explanations for absence received from Messrs. Onkarappiah, T. Shadaksharappa and Narain Chetty, were recorded.

The Amildars of all the Taluks and the Deputy Amildar of Harihar Sub Taluk were present.

I. Read the letter dated 20th July 1917 from the Revenue Secretary to Government regarding the revision of mohatarfa in rural areas and also the resolutions of the several Taluk Boards on the subject.

Resolved that as the rule relating to exemptions to agriculturists has been the cause of unnecessary difficulties and annoyance, owing to the vague and elastic nature of the term agriculturist, and as it is a matter of common experience that discretion in this respect is being often abused by the shanbhogs who have to take the initiative in this direction, it is highly desirable

desirable that exemptions on this score be done away with, and that taxes be levied on all houses and the levy be solely on the principle of valuation, without any distinction of the nature of houses or as to the occupation of the persons owning the same. The scale of house-tax may be fixed as below:-

	Rs.	As.	Ps.
Houses of the value of Rs 50 and under.	0	8	0
======Do======= 100 ===Do==	1	0	0.
======Do======= 250 ===Do===	2	0	0
======Do======= 500 ===Do===	3	0	0
======Do======= 1000 ===Do===	4	0	0.
======Do===== of above 1000.	5	0	0.

Exemptions on account of extreme poverty and destitution should be left to the discretion of the Jamabandy Officers.

2. Taxes on shops may be levied according to the following scale:-

I	Goode Vyapara, i,e, petty traders carrying commodities in baskets without possessing any regular shops	1	0	0
II	Chillare Angadi (miscellaneous petty shops.	2	0	0
III	Grain shops (in retail).	4	0	0
IV	Other shops for sale of miscellaneous articles such as stationery, glassware, fancy articles &c. including Excise shops.	Rs 4 to Rs 6.		
V	Mandis where goods are sold wholesale including places of business for export purposes, and also brokers.	8 to 10.		
VI.	Shops where piece goods i,e, cloths are sold.	6 to 10.		

3. Oil-mill tax to be abolished.

4. As regards cart tax the scale noted below may be adopted:-

(a)	Haluvu bandis used by agriculturists solely to carry the produce of their fields to their khanas, thorities Wodder carts without tops and single bullocks carts	0 - 8- 0
(b)	All other carts.	1- 0- 0

5. Vacant sites may be taxed as hereunder:-

Below 2 guntas in extent.	0- 8- 0.
Five guntas and under.	1- 0- 0.
5 to 10 guntas.	2- 0- 0.

N.B. Khanas (thrashing floors) do not come under the head, the ground rent going to Government.

The taxes may be revised as above subject to the proviso that

the income from this source in areas under the control of the village panchayats be assigned to these bodies and that the income from villages other than the panchayats be generally spent for improving roads and sanitation of the respective villages.

X X X X X

(Sd) M. Zahiruddin Mecci,

P R E S I D E N T.

%%%%%%%%%%%%%%%%%%%%

" C O P Y."

Offg: Deputy Commissioner,

Chitaldrug District.

G.R

N 15-38
FB 74-17-b

No.

Office of the President, District Board,
Bangalore District.
Dated Bangalore, 29th December 1917.

84

From

P. F. Bowring, Esquire,
President, District Board,
Bangalore District.

To

B. Ramaswamaiya, Esq., B.A. B.L.,
Secretary to Government,
Revenue Department, Bangalore.

S i r,

Adverting to your letter No.423-30/L.S.G. dated 20th July 1917, calling for the resolution of the District Board on the question of the revision of Mohatarfa in rural areas, I have the honor to submit herewith a copy of the Board's resolution dated 17th December 1917, from which it will be seen that the Board consider that the existing rules regarding this taxation cannot be altered at present.

I have the honor to be,
S i r.
Your most obedient servant,

For President,
District Board. Bangalore.
Absent from station

CSR.

EE

W.D. 0244—GPB—6,00,000—19-5-16—S.

4 JAN 1918

1917-18

From The President
District Board
Bangalore

1982

To The Secretary
Government of Mysore
Revenue Dept.

Dated 29th December 17

Despatched 2nd January 18

Received

General No. C 129
No. 24

Enclosure No. One

I have the Copy of the District Board Resolution dated 17th December 17, in re the revision of Mohalars in Rural areas.

Proceedings of the Secretary
meeting of the Bangalore District
Boards for the year 1917-18 held on
Monday, the 17th December 1917.

R: read, letter no 423-30/d.S.G. dated
20th July 1917, from the Revenue Secretary
to Government on special duty,
Calling for the resolution of the
Board in the matter of revising
the Mohatarfa tax in rural areas

Resolution. As the opinions of the
Taluk Boards have not yet been
received, the Board are unable
to express a definite opinion; but
they however consider that the
existing rules regarding the
taxation cannot be altered at-
present

x x

Sd/- P. J. Bowring
President

"Extract"

Asst President
Bangalore Dt Board

D 2113/25747

Office of the Deputy Commissioner and
President Hassan District.
Dated Hassan the 1st March 1918.

From

C.Venkata Rao Esquire, B.A.,
Offg.Deputy Commissioner and
President, Hassan District.

To

B.Ramaswamaiya Esquire, B.A., B.L.,
Offg.Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department Bangalore.

Sir,

With reference to your letter No.423-30/L.S.G. of the 20th July 1917 in the matter of the revision of 'Mohatarfa' in rural areas, I have the honour to state that the question was placed before the District Board on the 26th September last for their opinion. The matter was referred by them to their Finance Com-mittee for consideration. The proposals of this Committee (here-in enclosed) was approved by the District Board on the 26th February 1918.

2. I enclose a copy of the resolution of the District Board for the information of Government.

I have the honour to be
Sir,
Your most obedient servant.

Deputy Commissioner and
President,
Hassan District.

H.R.S.

W F
5 MAR 1918 9454 PL

1917-18.

From The Deputy Commissioner
and President
Hassan District.

To The Secretary the Government
of His Highness the Maharaja of
Mysore, Revenue Department,
Bangalore.

Dated 15th March

Despatched 2nd ~~February~~ 1918.

Received

General No. 659 of 1917-18

No. 27.

Enclosure No. Three Hundred

Subject.

Submitting a copy of
Resolution of the District Board
which met on the 26th February
1918. in the matter of Revision
of the Malatanda tax in Rural
areas

× × Cwb 2B 7917

97

XXXIX Read Special duty Revenue Secre-
-tary's letter No. 423-30/L&G dated
the 25th July 1917 requesting the District
Board to consider the Question of revising
the "Mohalarfa tax in rural areas and
Submit resolutions:—

Read memo dated 26th February 1918
from the Chairman Finance Committee
submitting recommendation in the
matter of revising the Mohalarfa tax
in rural areas:——

Resolution:——

"The recommendations
of the Financial Committee are
approved with the remark that no
exemptions be granted to any
classes of people in regard to the
levy of Mohalarfa or cart-tax"

Copy"

Deputy Commissioner
Hassandra

HASSAN DISTRICT

1917-18.

No. IV.

Proceedings of a meeting of the Hassan District Board held on Tuesday the 26th. February 1918.

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Present.

C.Venkata Rao, Esquire, B.A. President.

Ex-officio Members

Mr.C.Lakshmana Rao. B.A. B.L., Treasury Assistant Commissioner

" T.Venkataramaiya, B.A., Assistant Commissioner, Channarayapatna Sub Division.

" C.Gopalachar, B.A., Assistant Commissioner, Saklespur Sub Division

" R.W. Scaldwell, Executive Engineer. Hassan Division.

" M.Jagannatham Pillay. L.M & S., District Medical and Sanitary Officer. Hassan.

Nonofficial Members.

Mr.Mahomed Raza. Hassan Taluk.

" B.Alasingrachar. Hassan Taluk.

" K.Mahadevappa, Hassan Taluk,

" G.Ramaswamiengar, Hassan Taluk,

" D.Nangegowda, Manjarabad Taluk

" M.Venkataramaiya. Manjarabad Taluk,

" R.Surappa, Belur Taluk,

" A.Mohamed Hussain. Belur Taluk.

" K.Kecharayasetty. Arsikere Taluk

" Marulasiddappasetty, Arsikere Taluk,

" C.Venkataramaiya. Channarayapatna Taluk.

" G.Thirunarnaiengar. Channarayapatna Taluk.

" K.Venkatadasappasetty, Hole Narsipur Taluk,

" A.P.Nagaseshapandit, Arkalgud Taluk,

" P.Ramaswamisetty, Arkalgud Taluk,

" H.Muddappa, Alur Sub Taluk,

" A.Nanjundappasetty, Alur Sub Taluk.

All the Amildars except of Hole Narsipur Taluk were present

Absent,

Ex-officio Members.

Mr.B.Thirumalachar, B.A., District Inspector of Education

Non-official-members.

Mr Igoor Mallegowda, Manjarabad Taluk.
" C.Lake, Manjarabad Taluk,
" K.Thammaiya, Belur Taluk,
" M.Chowdaiya, Arsikere Taluk,
" G.K.Padmarajaiya. Channarayapatna Taluk.

The Finance Committee recommend the following pro-
-posals in the matter of revising the Mohatarfa tax in rural
areas.

28

———0———

(1) The tax on oil mills may be abolished.

(2) To increase the resources of the District Board a tax on all carts whether of agriculturists or not may be levied at the rate of one Rupee on ordinary carts and eight annas on waddar carts.

3. The rate of Mohatarfa taxes may be revised and the highe rate given for houses and shops in Kasabas may be adopted for villages. This is not likely to cause any hard-ship as there is sufficient scope for classifying the houses and shops into four classes to prevent hardship in individual cases.

4. The proposal to levy mohatarfa house-tax on all agriculturists in the village may be deferred for the present

Sd. B.Alasingrachar.
R.W.Scaldwell.
Mahamad Raza.
M.Jagannathampillay.

Sd. C.Lakshmana Rao.
Chairman,
Finance Committee, Hassan.

———

" C O P Y "

Deputy Commissioner and
President,
Hassan District.
2 - 3 1918

S 2124
AB 7477-8

Office of the President, District Board,
Kadur District,
Dated Chikmagalur, 1st March 1918.

From,

C. Devaraj Urs, Esquire.,
President, District Board,
Kadur District.

To,

B. Ramaswamaiya Esquire., B.A., B.L.,
Offg. Secretary to the Government of His
Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No. 423-30/LSG. dated 20th July 1917 requesting to forward the opinion of the District Board in the matter of revision of Mohatarfa in rural areas, I have the honor to state that the subject was placed before the District Board at it's meeting convened on the 14th February 1918. Copy of the resolution of the Board on the subject is herewith submitted.

I have the honor to be,
Sir,
Your most obedient Servant,

President, District Board,
Kadur District.

C.M.K.

9601

1917-18

From The President
District Board
Kadur District.

To The Secretary to Government
Revenue Department
Bangalore

Dated
Despatched } 4th March 1918
Received

General No. A.C. 363 of 17-18
No.

Enclosure No. One. 1 W.C.

Letter No. 423-30 R.S.G. dated 20th July 1917.

Submitting opinion of the District Board on the matter of revision of Revenue Taxes in rural areas.

Proceedings of the meeting of the District Board convened at Chikmagalur, on Thursday the 14th February 1918

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VIII. Read:- Letter No. 423-30 LSG. dated 20th July 1917 calling for the opinion of the District Board re the revision of Mohatarfa in rural areas.

RESOLUTION:- The Oil mill tax may be abolished throughout the State. The fourth Class rates of house tax may be removed and the third class rates fixed may be made the minimum rates. No change need be made with regard to the rate of levy of cart tax. Exemptions from Mohatarfa taxation enjoyed up to now in non Municipal areas may be allowed to continue. All shops liable to be taxed under the income tax rules may be exempted from shop tax.

X X X X

SD/- C. DEVARAJ URS,

President, District Board.

" C O P Y "

President, District Board,

Kadur District.

C.M.K.

IV M

516 11999

Office of the President, District Board,
Dated Shimoga, the 15th March 1918

From.

M.A.Narayana Iyengar, Esquire., B.A., B.L.,
President, District Board,
S h i m o g a.

To.

J.Ramaswamiya Esquire., B.A., B.L.,
Secretary to Government of Mysore,
Revenue Department, B a n g a l o r e.

Sir,

With reference to your letter No.423-30/L.S.G. dated 6th July 1917 and subsequent reminders, I have the honor to state that the question of revising the chatarfa tax in rural areas was discussed by the District Board, Shimoga at their meeting held on the 6th instant. A copy of the resolution passed on the subject is herewith submitted.

I have the honor to be,
Sir,
Your most obedient servant,

President, District Board.
S h i m o g a.

GPB—100,000—29-7-14

1948

From

The President,

District Board, Shimoga.

To

The Secretary to Government,

Revenue Department, in Mysore,

B A N G A L O R E.

Dated 15th March 1918.

Despatched 23rd

Received

General No. MC.19 (LB)1918

No.

Enclosure No.

Submits resolution of the Shimoga District Board regarding the revision of Mohatarfa tax in rural areas.

zzzzzzzz

Revenue 1917-9

SHIMOGA DISTRICT.

Proceedings of the 3rd Ordinary Meeting of the District Board held on Wednesday the 6th March 1918, in the Court Hall of the Deputy Commissioner, Shimoga. At. 3.P.M.

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SUBJECT. No.: 5

Letter No.423-30 L.S.G. dated 28th July 1917 from the Revenue Secretary on special duty requesting to forward the resolution of the Board regarding the revision of Mohatarfa tax in rural areas. (together with the resolution of the Sub-Committee

The subject of revision of Mohatarfa taxes was discussed and the following resolutions were passed:-

(1) That the rate of mohatarfa house-tax fixed some 60 years back be revised by adding to the existing classification a higher and a lower class as detailed below:-

		1st, Class. Rs.	2nd, Class. Rs.	3rd, Class. Rs.	4th, Class. Rs.	5th, Class. Rs.	6th, Class. Rs.	
Terraced Houses.	1.In Towns.	20	15	12	9	6	4	
	2."Cusbas.	15	12	9	6	4	3	
	3."Villages.	12	9	7	5	3	2	
Tiled Houses & mud-houses per house.	1.In Towns.	15	12	9	7	4	3	
	2."Cusbas.	12	9	7	6	3	2	
	3."Villages.	9	7	6	5	2	1	
Thatched houses per house	1.In Towns.	8	4	3	2	1½	1	
	2." Cusbas.	6	3	2	1½	1	8	Annas.
	3."Villages.	4	3	2	1	½	4	

(2) That the house-tax be levied from all houses owners excepting agriculturests.

(3) That the cart tax be levid on all carts including agricultural carts at a uniform rate of Re.1/- per cart and annas eight per Toddar cart per annum.

P.T.O

(4) That the existing shop tax in non-municipality areas may be retained but such shops as come under in-come-tax rules be exempted from shop-tax.

43

Sx (5) That the tax on Oil-mills be abolished.

x x x x x x x x x x x x

EXTRACT

M A [illegible]

President, District Board,

L.K.D. Chingo.

Statement Showing the recommendations of District Boards regarding the diversion of Mohatarfa taxes on rural areas

Statement showing the Recommendations of Revision of Mohatars

Recommendations of the District Board

Serial Number	Name of Dist. Board	House tax	Shop tax
1	2		4
8	Shimoga District Board	The rate of Mohatar or a house tax fixed some 60 years back be revised by adding to the existing classification of higher & lower classes as detailed below	The existing shop tax in rural municipal areas may be retained but such shops as come under income tax rule be exempted from shop tax

Rates of House tax

Description of House			1st Class	2nd Class	3rd Class	4th Class	5th Class	6th Class
			Rs	Rs	Rs	Rs	Rs	Rs
Terraced House	1	In Towns	20	15	12	9	6	4
	2	" Cusbas	15	12	9	6	4	3
	3	" Villages	12	9	7	5	3	2
Tiled and mud roofed houses	1	In Towns	15	12	9	7	4	3
	2	" Cusbas	12	9	7	6	3	2
	3	" Villages	9	7	6	5	2	1
Thatched Houses	1	In Towns	8	4	3	2	1½	1
	2	" Cusbas	6	3	2	1½	1	½
	3	" Villages	4	3	2	1	½	¼

House tax be levied from all house owners excepting agriculturists

H.K.
5-4-1918

The Several School Boards and the Local Rural Areas

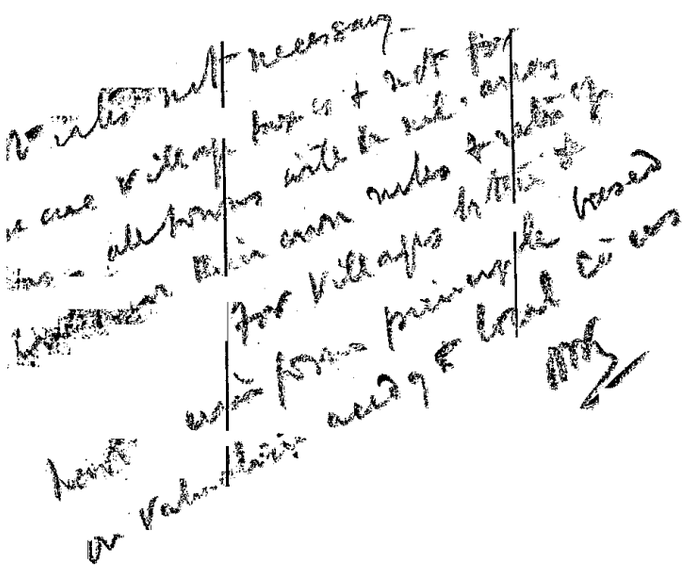
Re. regarding

Cart Tax	Oil Mill Tax	Disposal of income from Mitkattas & other matters	Items to be
5	6	7	8

Cart tax is levied on all carts including agricultural carts whether carts, carts, Bullock carts & Wadda carts

Tax on oil mills may be abolished or a uniform rate

5



5.	Bangalore Dist Bd	The existing rules regarding Mohatarfa Ca	
	Hassan District Board	The higher rates of Mohatarfa house tax prescribed for Kasbas may be adopted for Villages The proposal to levy Mohatarfa house-tax on all agriculturists in the villages may be deferred for the present. (Recommendation of the Finance Committee)	The higher rates of Shop tax prescribed for Kasbas may be adopted for Villages.
7	Kadur Dist Board	The 4th class rate of house tax may be revised and the 3rd class rates fixed may be made the minimum rate.	All shops liable to be taxed under the income-tax rules may be exempted from Shop tax.

es cannot be altered at present

A tax on all carts whether of agriculturists or not may be levied at the rate of one rupee on common carts and eight annas on Wadda carts	Tax on cattle mills may be abolished	No exemptions be granted to any class of people in regard to the levy of the kattaṛā or 'Cart Tax'.
No change need be made with regard to the rate of levy of Cattle	Tax on oil-mills may be abolished	Exemptions from the obligation to pay the tax enjoyed at present by certain Municipal areas may be allowed to continue

E

Chittal drug District Board

As the rule relating to exemptions to agriculturists has been the cause of unnecessary difficulties and annoyance, owing to the vague & elastic nature of the term agriculturist and as it is a matter of common experience that discretion in this respect is being often abused by the Shanbhogs who have to take the initiative in the direction it is highly desirable that exemptions on this score be done away with and Taxes be levied on all houses and the levy be solely on the principle of Valuation without any distinction of the nature of houses or as to the occupation of the persons owning the same. The Scale of house tax may be fixed as below.

	Rs
Houses of the Value of Rs 50 & under	0-8
Do Rs 100 & do	1-0
Do Rs 250 & do	2-0
Do Rs 500 & do	3-0
Do Rs 1000 & do	4-0
Do & above Rs 1000	5-0

Exemptions on account of extreme poverty & destitution should be left to the discretion of the Tahsildar & Officers.

Vacant Sites

Below 2 Guntas inclusive	0-8-0
5 Guntas & under	1-0-0
5 to 10 Guntas	2-0

Khana do not come under this head

Taxes on Shops may be levied according to the following Scale.

I Goods Vyapara i.e., Pette bearers carrying Commodities in baskets without possessing any regular shops.	Rs 1
II Chillare Angadi (Cheap petty Shops)	2
III Grain Shops (a retail)	4
IV Other Shops for sale of Misc articles Cocha Statioury, Glassware Tamarind articles etc including Excise Shops	Rs 1 to 4
V Mandi where goods are Sold Wholesale including places of business for Export purposes, and also brokers	Rs 8 to Rs 10
VI Shops where piece goods, i e, cloths are Sold	Rs 6 to Rs 10

As regards Cart tax the following scale may be adopted

(a) Halavu bandi used by agriculturists solely to carry the produce of their fields to their khamas & house Rather Carts: Bullock Carts and Single bullock Carts 0-8-0

(b) All other Carts 1-0

Oil mill tax to be abolished

The Pedhatax income in areas under the control of the Village Panchayats be assigned to Village Panchayats, and in other villages generally spent for improving roads and sanitation in the respective villages.

Tax not to be levied

Tinnevelly District Board

(a) Thatched houses may be taxed at 8as, if their value is less than Rs 50, but at Re 1/- if the value is above Rs 50/- and not more than Rs 100/- and for every increase of Rs 100 in value above Rs 100/- an additional tax of 8 as be charged until the maximum amount of Rs 5 is reached

The shop tax be retained as it exists now.

(b) Tiled and mud-roofed houses be taxed at Rs 2 if their value is less than Rs 250 and for every 100 Rs thereafter upto Rs 2000/- above Rs 2000 a rate of 12 as be levied until the maximum

(c) Terraced houses be levied a minimum tax of Rs 5 if their value is less than Rs 1000/- and for every Rs 100 thereafter upto Rs 2000/- levied and a rate of 12as for every 100 Rs in excess of which the maximum amount of Rs 20/- is reached.

(d) The difference in rate for houses on account of their situation in towns and villages be made away with and a uniform rate be levied on all houses outside Municipalities according to the Schedule

(e) Many persons are evading the payment of house tax on the ground of being agriculturists although they have other subsidiary occupations such as contracts, pawnbroking, banking, money lending, shop keeping &c and derive a goodly income from these sources. In these cases the house tax should be assessed both upon the value of the house & the amount of income assessment. The following may be adopted.

(i) Only one house for purposes of living & one shop be exempt for one man from house-tax if the value of the house does not exceed Rs 250

(ii) All houses other than the houses so exempted be subject to the rules applicable to non-agriculturists

(iii) When the value of the house which is exempted the excess value to be taxed at the same rates as non-agriculturists but deductions to be given at the rate of ten rupees of revenue assessment in excess

A uniform rate of Rs 11 be laid on all [illegible] cultivators and half this rate be levied on bullock wadder carts.

The oil mill tax be retained

value is less a tax of 8 as an amount of Rs 153 their value is less tax of 8 as be Rs 2,000/ be less

items in Kasba produced for le noted above tax to house have no many trading, Broke income from is be made to paid as Revenu

rents for cattle Value of the

taxed accordin

ted exceed Rs 25 apply to non-agri of 1 R for every of Rs 2

a good idea in practice. But difficulty of finding out the real effect of the

1

Window Tax Abolished

No House Tax to be Charged on thatched houses not Exceeding two apartments or 150 Sq. ft. in floor space

Peculiar Tax Abolished

House Tax not to be levied from those who carry agriculture with the professions and trades

Peculiar tax to Artists & Bards for each Single